

Consolidated Sales Tax Return Program Guide

*How to create and submit Consolidated Sales
Tax Returns on MyDORWAY*

SOUTH CAROLINA DEPARTMENT OF REVENUE

**If you have questions about this guide contact us at 803-898-5970 or
ConsolidatedSalesTax@dor.sc.gov.**

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OVERVIEW

The Consolidated Sales Tax Return allows anyone who files South Carolina Sales Tax Returns for two or more locations to submit one prefilled file with information for multiple locations using MyDORWAY, our secure online tax portal. This saves time, increases accuracy, and minimizes the chances of lost, forgotten, or misfiled returns.

The only returns eligible to be submitted using the Consolidated Sales Tax Return on MyDORWAY are the ST-3, State Sales and Use Tax Return and ST-389, Schedule for Local Taxes. Instructions on how to access and complete the return are included in this document. Every Consolidated Sales Tax Return submission can only include information for one business (with multiple locations) and one period.

All Consolidated Sales Tax Return files must be completed using Microsoft Excel version 2007 and later or a similar program that allows you to open, edit, and save .xlsx files. A prefilled .xlsx template will be provided on MyDORWAY.

How to Apply

Any taxpayer who files South Carolina Sales Tax returns for two or more locations is eligible to use the Consolidated Sales Tax Return option after submitting an application to the SCDOR and receiving approval. To apply, complete the [Consolidated Sales Tax Return Participation Application \(ST-603\)](#) available at dor.sc.gov/forms. Email your completed form to ConsolidatedSalesTax@dor.sc.gov.

After we've processed your application, we will send you a confirmation email with your approval notice.

MyDORWAY Requirements

You must have a MyDORWAY account to submit Consolidated Sales Tax Returns. You must have *Owner* or *Tax Account Manager* account access to all Sales Tax accounts that will be included in your return. Find tutorials and instructions for creating an account and using MyDORWAY at dor.sc.gov/MyDORWAY.

MyDORWAY supports Google Chrome, Microsoft Edge 13.0 or higher, Mozilla Firefox 4.0 or higher, Opera 10 or higher, Safari 5.0 or higher, and Internet Explorer 9.0 or higher. For MyDORWAY to function properly:

- Cookies and JavaScript must be enabled
- Pop-up blocking must be disabled
- You must accept MyDORWAY as a trusted website on your computer

HOW TO COMPLETE AND UPLOAD A CONSOLIDATED SALES TAX RETURN

After you've created a MyDORWAY account, submitted your [ST-603 application](#), and received your participation approval email, follow these steps to access the return and complete the return template. Detailed information about properly formatting the tabs and understanding error codes is on pages 5-9.

Here's how to access the return:

1. Log into MyDORWAY at **MyDORWAY.dor.sc.gov**.
2. Under *I Want To*, select **File a Consolidated Sales Tax Return**.
3. Select the correct filing period from the dropdown box and click **Next**.
4. Download your blank, preformatted Microsoft Excel template by clicking **Download Return**. Save the file in an easily-accessible location on your computer, renaming it to include your business name followed by the period covered (for example, SCDORJan2020.xlsx). While you're completing the template, click **Save Draft** on MyDORWAY.
5. Each return template has four tabs with a required number of columns. Column A is prefilled on the first two tabs with the Retail License Numbers for each location.
 - **Tab 1 has five columns and is labeled Sales & Use.** In this tab you will report South Carolina Sales and Use Tax by providing gross proceeds, out of state purchases subject to Use Tax, any state deductions, and net taxable sales and purchases for each location.
 - **Tab 2 has nine columns and is labeled Local Taxes.** This tab will be prefilled with your county and municipality codes for each location. Add codes for any county or municipality where you make deliveries. Learn more on page 5. Report applicable Local Taxes on this tab for each of your locations, just like you would on the ST-389.
 - **Tab 3 has three columns and is labeled State Deductions.** In this tab you will report any South Carolina Sales and Use Tax Deductions claimed for each location using a four-digit Deduction Code listed on page 7.
 - **Tab 4 has three columns and is labeled Local Deductions.** In this tab you will report any Local Sales and Use Tax Deductions claimed for each location using a four-digit Deduction Code listed on page 7.

After you enter your information for the period in the template, make sure you have the exact number of columns required for each tab, as specified above. Do not use blank rows to separate data. Any data entered below a blank row will not be included in your upload. Detailed information on properly formatting tabs is on page 5. Save your completed file.

6. When you're ready to upload your file, return to MyDORWAY. If you're still on the Download Return screen, click **Next** to proceed to the Upload screen.
7. Click **Upload Return** and then click **Choose File**. Select the file, click **OK**, then click **Import**. As the file is uploading, MyDORWAY will validate the information in the file.
8. If your file contains errors, they will be displayed at this time. A complete list of error codes is available on page 8. Open your file in Microsoft Excel, fix each error, save the file, and attempt to upload it again. All errors must be fixed before the file will be accepted.
9. If your file does not have any errors, you will receive confirmation that your file has been uploaded successfully. The **Upload Summary** displays the number of returns filed and the total State Sales Tax and Local Tax due. Verify that the number of returns filed matches the number of locations you are filing for and click **Next** if it does. If the number of returns does not match the number of locations you are filing for, review your Excel file to ensure that there are no blank rows. If there are blank rows, the data beneath the first blank row was not uploaded with your file. Delete the blank rows, save the file, and click **Upload Return** again.
10. On the Review page, the table will provide a return summary, including the discount amount available for each location. To claim less than the available discount amount for any location, click the **Discount Override** box and enter the amount of discount you're claiming. When you're finished, click **Next**.

11. On the Summary screen, confirm the information provided is accurate and click **Submit**. Enter your password, which serves as your signature and click **OK**.
12. The Confirmation screen has your confirmation number. **Print** or write down your confirmation number for your records. Click **Pay** if you're ready to submit your payment. Click **OK** to return to your account overview screen.

Editing/Deleting Returns

You will have until 5:00 p.m. EST on the day you upload your consolidated return to delete or edit your file on MyDORWAY. After logging in to MyDORWAY, click **Submissions**, then click on your submitted file. On the next screen, under *I Want To*, click **Edit Submission** or **Delete Submission**. If you miss the edit/delete window, you must submit new returns or amend existing returns individually on MyDORWAY.

Do's and Do Not's to Avoid Common Errors

DO	Submit your files in .xlsx format only.
DO	Include your company name and the correct filing period in your file name.
DO	Verify that any error identified in a rejected file has been corrected before resubmitting the file.
DO	Ensure that your file upload has been accepted before closing MyDORWAY.
DO	Enter the Municipality Code of all locations in column C of the Local Tax tab for all locations. This includes locations without a Local Tax. For locations without a Local Tax, enter no values in the Local Tax columns (Columns D through I). This ensures you have accounted for all locations and deliveries.
DO	Include a line item on the Local Deductions tab for the County or Municipal Code of the location if a retail location is in a county without a Local Tax. Use the deduction code 4173 (Exempt Local Option Sales) and enter the full amount of net taxable sales from the location within the county without a Local Tax.
DO NOT	Include spaces, special characters, or unnecessary information in your file name.
DO NOT	Use special characters or report negative numbers within your file.
DO NOT	Enter more or fewer characters than the specified field length for a column.
DO NOT	Attempt to file any type of return other than the ST-3, State Sales and Use Tax Return using this process
DO NOT	Alter the file template in any way. This will result in your file being rejected by MyDORWAY.
DO NOT	Insert blank rows in between rows of data within your file. Any information contained below a blank row will not be reported to the SCDOR when the file is validated.
DO NOT	Leave the Municipality Code column blank for locations and deliveries taking place outside of a municipality. For sales and deliveries taking place outside of a municipality, enter the county's four-digit code in column C of the Local Tax tab.

REPORTING FILE AND RECORD LAYOUTS

Field Format Definitions

- Alpha – Only letters A-Z are accepted. This field must be left-justified, and space-filled on the right.
- A/N – Letters A-Z and digits 0-9 are accepted. This field must be left-justified and space-filled on the right. There are no A/N fields on the Consolidated Sales Tax Return.
- License Number – The location's South Carolina Sales Tax file number. This number identifies the retailer and location to SCDOR systems.
- Numeric – Only digits 0-9 are accepted. This field must be unpacked, unsigned, right-justified, and zero-filled on the left.
- Num\$ – This is a money field. Only digits 0-9 are accepted. The taxpayer can enter a decimal point separating dollars and cents. If no decimal point is entered, the field will add one automatically with .00 cents. This field must be unpacked, unsigned, right-justified, and zero-filled on the left.

Tab 1 – Sales & Use Tax

COLUMN	FIELD/ELEMENT	TYPE	CHARACTERS	DEFINITION
A	License Number	Numeric	9	Location's SC Retail License Number
B	Gross proceeds of sales/rentals and withdrawals of inventory for own use	Num\$	Variable	Line 1 from the ST-3, Sales and Use Tax worksheet
C	Out-of-state purchases subject to Use Tax	Num\$	Variable	Line 2 from the ST-3, Sales and Use Tax worksheet
D	Total amount of State deductions	Num\$	Variable	Line 5 from the ST-3, Sales and Use Tax worksheet
E	Net taxable sales and purchases	Num\$	Variable	Line 6 from the ST-3, Sales and Use Tax worksheet

Tab 2 – Local Taxes (Locations require one entry for each jurisdiction where they make sales and deliveries)

COLUMN	FIELD/ELEMENT	TYPE	CHARACTERS	DEFINITION
A	License Number	Numeric	9	Location's SC Retail License Number
B	County	Alpha	Variable	Name of county where sales or deliveries take place
C	County or Municipality Code	Numeric	4	4-digit code of county or municipality where sales or deliveries take place
D	Capital Projects	Num\$	Variable	Location's net taxable sales subject to Capital Projects Tax from ST-389, Schedule for Local Taxes
E	Catawba Tribal	Num\$	Variable	Location's net taxable sales subject to Catawba Tribal Tax from ST-389, Schedule for Local Taxes
F	Local Option	Num\$	Variable	Location's net taxable sales subject to Local Option Tax from ST-389, Schedule for Local Taxes
G	School District/Education Capital Improvement	Num\$	Variable	Location's net taxable sales subject to School District/Education Capital Improvement Tax from ST-389, Schedule for Local Taxes
H	Tourism Development	Num\$	Variable	Location's net taxable sales subject to Tourism Tax from ST-389, Schedule for Local Taxes
I	Transportation	Num\$	Variable	Location's net taxable sales subject to Transportation Tax from ST-389, Schedule for Local Taxes

Local Taxes should be reported for the county or municipality where you're located and for any county or municipality where you make deliveries. Local Taxes should be reported if any of the following situations apply:

1. the retailer is shipping into a county or municipality using their own vehicles
2. the retailer has an agent or employee operating within the county or municipality

3. the retailer is shipping into the county or municipality using a contract carrier
4. the retailer is using a common carrier and maintains an office, other place of business, or property of any kind in the county or municipality of delivery or advertises via media which has coverage in the county or municipality

Find Municipal and County Numerical Codes on page 10.

Tab 3 – State Deductions (Locations require one entry for each deduction type claimed)

COLUMN	FIELD/ELEMENT	TYPE	CHARACTERS	DEFINITION
A	License Number	Numeric	9	Location's SC Retail License Number
B	Deduction Code	Numeric	4	4-digit code of deduction being claimed
C	Deduction Amount	Num\$	Variable	Amount of deduction being claimed

Tab 4 – Local Deductions (Locations require one entry for each deduction type claimed)

COLUMN	FIELD/ELEMENT	TYPE	CHARACTERS	DEFINITION
A	License Number	Numeric	9	Location's SC Retail License Number
B	Deduction Code	Numeric	4	4-digit code of deduction being claimed
C	Deduction Amount	Num\$	Variable	Amount of deduction being claimed

CODES

Deduction Codes

CODE	ELIGIBLE FOR SALES & USE TAX?	ELIGIBLE FOR LOCAL TAX?	DESCRIPTION
4024	Yes	Yes	Sales/deliveries to federal government
4026	Yes	Yes	SC Sales Tax Holiday exempt sales/deliveries
4043	No	Yes	Sales/deliveries onto Catawba Tribal reservation
4044	Yes	No	Sales/deliveries onto Catawba Tribal reservation over \$100
4045	No	Yes	Sales/deliveries onto Catawba Tribal reservation of \$100 or less
4046	Yes	Yes	Purchases by Catawba Tribal government
4047	No	Yes	Out-of-state retailers registered with sales/deliveries on Catawba Tribal reservation
4048	Yes	Yes	Catawba Tribal pottery artifacts
4049	No	Yes	Sales not on Catawba Tribal reservation but in local county
4054	Yes	Yes	Sales of drugs and prosthetic devices
4056	Yes	Yes	Bad debts or repossession
4059	Yes	Yes	Out-of-state sales
4073	Yes	Yes	Sales to manufacturers
4074	Yes	Yes	Installation
4113	Yes	Yes	Sales for resale
4117	Yes	Yes	Gasoline sales
4118	Yes	Yes	Trade-in allowances
4119	Yes	Yes	Returned merchandise
4121	Yes	Yes	Cash discounts
4125	Yes	Yes	Other deductions
4128	Yes	Yes	Non-taxable labor
4142	Yes	Yes	Out-of-state deliveries
4154	Yes	Yes	Sales to no-profit organizations for resale
4167	Yes	Yes	Exempt sales
4168	Yes	No	Excess over tax cap
4170	Yes	Yes	Credit for taxes paid to other states
4172	Yes	Yes	Fuel used for transportation purposes
4173	No	Yes	Exempt Local Option Sales: non-local option sales or contractors exempt from local option
4174	No	No	Over 90-day stay
4183	Yes	Yes	Food purchased with USDA food stamps
4208	Yes	Yes	Sales not subject to tax: residential electricity
4209	No	No	Returns to federal government
4210	No	No	Rentals to foreign diplomats
4211	No	No	Other deductions to accommodations
4501	Yes	Yes	Unprepared food

Error Codes

CODE	ERROR STATEMENT	ERROR DESCRIPTION
110	The following License Number is not tied to an open Sales Tax account: #####	The Sales Tax account associated with this License Number (Column A) is not active
120	Bad data in tab # row # column #. Currency value expected.	Non-numeric data was entered into a currency field. If the error is for a header row, your file format may have been altered. If so, we recommend downloading a new blank file from MyDORWAY.
125	Bad data in tab # row # column #. Currency values should be rounded to 2 decimal places.	The taxpayer entered a value with more than two decimal places. Values entered into a currency field must have two decimal places.
130	For the following License Number, the net taxable sales exceed the gross proceeds: #####	The net taxable sales reported on Tab 2 exceed the gross proceeds (Column B) reported on Tab 1
140	The following License Number filed for an invalid Local Tax for the jurisdiction: ##### Municipality Code: ####	On Tab 2, The taxpayer entered net taxable sales subject to a Local Tax that does not exist in jurisdiction associated with the Municipality Code provided
150	The following License Number filed multiple Local Tax entries for the same jurisdiction: ##### Municipality Code: ####	On Tab 2, there are multiple entries with the same License Number (Column A) and County or Municipality Code (Column C). Each License Number should have only one entry for each jurisdiction where it makes sales or deliveries.
160	The following License Number filed multiple Sales & Use Tax entries: #####	On Tab 1, there are multiple entries with the same License Number (Column A). Each Sales Tax account should only have one entry.
170	The following License Number reported net taxable sales that do not equal gross proceeds minus deductions: #####	For the License Number (Column A), the net taxable sales reported on Tab 2 do not equal the total deductions reported on Tab 3 and Tab 4 subtracted from the gross proceeds reported on Tab 1.
180	A negative value was reported on tab #, row #, column #.	The taxpayer entered a negative value. Negative numbers cannot be entered into a currency field.
190	The MyDORWAY account filing this return doesn't have access to the following License Number: #####	The taxpayer submitting the report does not have Tax Manager access on MyDORWAY for the Sales Tax account associated with this License Number (Column A).
200	The following License Number does not exist: #####	There is no Sales Tax account associated with this License Number (Column A).
210	The following License Number failed to file a return for a required jurisdiction: ##### Municipality Code: ####	The taxpayer did not file a return for at least one jurisdiction associated with the Sales Tax account (Column A).
220	The following License Number is not associated with a valid Sales Tax account: #####	This License Number (Column A) is in the SCDOR's system but is not associated with a Sales Tax account.
230	An active return is already present for the following License Number: #####	The Sales Tax account associated with this License Number (Column A) has already filed a Sales Tax return for this filing period. If you are trying to amend a return, you must file an amended return separately for each location and filing period in MyDORWAY.
240	The jurisdiction associated with the following License Number does not exist: ##### Municipality Code: ####	On Tab 2, the Municipality Code provided (Column C) for this License Number (Column A) does not exist. Check the Municipality Code table to find the correct code.
250	The county associated with the following License Number does not exist: #####	On Tab 2, the county provided (Column B) for this License Number (Column A) does not exist. Check to make sure the county name is spelled properly.
260	The county and jurisdiction code for the following License Number do not match: ##### Municipality Code: ####	On Tab 2, the county (Column B) and Municipality Code (Column C) for this License Number (Column A) are both valid, but they do not match each other.

270	The following License Number filed for a deduction that is not available for (State/Local) Taxes: ##### Deduction Code: ####	On Tab 3 (State) or Tab 4 (Local), the taxpayer entered a deduction code (Column B) that is not available for either State or Local Taxes. Check the Deduction Codes table to make sure the deduction you're attempting to claim is valid for either the State or Local Taxes.
280	The following License Number entered an invalid deduction code: ##### Deduction Code: ####	On Tab 3 (State) or Tab 4 (Local), the taxpayer entered a deduction code (Column B) that does not exist.
290	The following License Number filed on Tab (2/3/4) but not on Tab 1: #####	For this License Number (Column A), the taxpayer filed a Local Tax return on Tab 2 and/or filed for deductions on Tab 3 or Tab 4, but they did not file a Sales and Use Tax return on Tab 1.
300	Deduction amounts for the following License Number do not match: #####	For this License Number (Column A), the total amount of deductions claimed on Tab 3 (Column C) does not equal the amount of deductions claimed on Tab 1 (Column D).
310	The following License Number has a pending return for the selected filing period: #####	The Sales Tax account associated with this License Number (Column A) has already filed a Sales Tax return for this period that is pending in MyDORWAY.
320	No value was reported on tab #, row #, column #.	The taxpayer left this field blank. All fields must have the required data. For currency fields where there is no amount to report, enter \$0.00.
330	The uploaded file is blank.	The taxpayer uploaded a blank file. Make sure that you've saved the file after inputting your data and that you're selecting the correct file from your computer when uploading to MyDORWAY.
340	The following License Number filed for an invalid period: #####	The Sales Tax account associated with this License Number (Column A) was not yet active for the filing period the taxpayer is attempting to file for.
350	Deduction amount for deduction code #### filed on State/Local deductions for license number ##### must be greater than zero.	On Tab 3 (State) or Tab 4 (Local), the taxpayer entered a License Number (Column A) and deduction code (Column B), but did not enter a deduction amount (Column C). You must enter a value greater than 0 in Column C to claim a deduction.

CONTACT INFORMATION

Questions? We're here to help. Contact us at **803-898-5970** or ConsolidatedSalesTax@dor.sc.gov.

Frequently asked questions are available at dor.sc.gov/ConsolidatedSales.

APPENDIX 1 - MUNICIPAL AND COUNTY NUMERICAL CODES (ST-604)